

**Title of Course:** Increasing Access to Capital: Lease vs. Buy

**Medium/Format:** Lecture

**Target Audience:** Battelle's Financial Community

**Length:** 20-page PowerPoint

**Site/Provider:** Battelle Pacific Northwest Laboratory (PNNL)

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**Summary:**

- Defines terms such as Rent, Lease, Bargain Price, Fair Market Price, Useful Life, and Economic Life
- Provides good decision criteria to use ("when to consider a lease")
- Covers FASB Standard No. 13, "Accounting of Leases"
- Provides good criteria to determine whether a lease contract would be Operating or Capital

**Adoptability:**

- A few bits of content refer to Battelle-specific processes, such as how to actually establish a lease and get it approved. Most of the content, however, would be easily adoptable for use by another site. Even the Battelle-specific information could be replaced with the processes of the adopting site.
- Two pages of content talks to 1831 client work vs. 1830 DOE work.
- Some acronyms used are not spelled out and may be Battelle-specific
- The strategy promoted in the training--with regard to increasing Capital ("why increase capital?")--may also apply more to the National Laboratory environment than to M&I or M&O contractors.

**Date Reviewed:** July 2002

**Reviewed By:** [Chris Wiprud](#)